I N D E X THE MANAGEMENT ACCOUNTANT VOL. 27 (YEAR 1992) 1-12 JANUARY TO DECEMBER 1992

	S' II	

		AUTHORS INL	EA		
A		G.		R	
Adelberg, Arther Harris	903	Gangadhar, V.	924	Radhakrishnan, D.	24, 190
Agadi, Ramesh	18	Gelli, Ramesh	87	Rai, R. C.	341
Agarwal, Ajit Kumar	857	Govardhan, V. T.	358	Rai, Bhartendu	819
Agarwal R. S.	349	Grover, Manjul	582	Ramachandran, M. S.	106
Arora, H. S.	152	Gupta, Ravindra K. Gupta, Ramesh	423 175	Ramana Rao, A. V.	95, 258
Arunagiri, V.	163	Gupta, M. C.	103	Ramachandran, M	172
B		Gupta, M. C.	63	Ramanathan, R.	889
	F70	Guttikonda, Rama R.	7, 99		59,354,864
Balakrishnan, G.	579		.,	Rama Sastry, A. S.	232
Bandyopadhyay, J.	397	Н		Ranganadha, Sripati	251
Banerjee, Debasish	336 899	Handa, Rajiv	498		172
Banerjee, Bhabatosh	22	Haribhakti, S. V.	22	Rangarajan, R.	
Banker, R. D. Basu, S. N.	331	Hariharan, K.	400	Rao, P. V. S. Jagan Mo	
Benjamin, R. E.	346	Harikumar, R.	561	Rao, S. Mallikarjuna	163
Bhanushali, S. G.	432	Harish Kumar, N.A.	888	Rathore, Shrin	83
Bhatt, R. C.	799	Hazarika, P.L. Hazra, Manas Kumar	718 336	Ray, Lokesh Kumar	453
brian, n. o.	733	nazra, Manas Kumar	330		
C		J		S	
		Jain, Sushil K. 184,43	7,641,797	Sadanandam, K. M.	576
Chakravarty, R. C.	753	Joshi, P. L.	573	Saeed, Khawaja Amjad	
Chander, Subhash	911	K		Sahoo, K. C.	11
Chitale, Chandrasekhar		Kalirajan, K.P.	346	Saini, Deva Ram	153
	502,964	Kalyanaraman, V.	273	Saini R. D.	153
Chitalia, Nimish C.	559	Kapadia, H.R.	343	Sarathy, R.	428
Chowdhury, Utpal	846	Karak, H.	229		16,738,839
Cook, Doris M.	7	Kohil, K. C.	254	Sarkar, Nirjhar	916
		Kolay, M. K.	11	Sarma, G. S.	20, 493
D		Krishnamurthi, S.	188		263
Dange, R.K.	478	Kulkarni Abhay Ramcha	andra 505 749	Sastry, V.L.N.	480
Dasgupta, A. K.	860	Kulkarni, B. K.	921	Sharma, M. L.	
Dave, Nalini V.	741	Kulkarni, G. R.	921	Sikidar, Sujit	449, 718
Dedhia, Manish V.	425	L		Sinha, Niranjan	665
Deshpande, S.P.	659	Lal, Mohan	961	Sinha, Anil Kumar	937
Doshi, Piyush A.	66	Lall, G. S.	419	Sridharan, V. G.	744
Dutta, K. G.	64	M		Srinivasan, T.S.	670
Dutta, S.K.	180	Mahajan, C. K.	911	Srinivasa Sastry Ch.	655
		Maji, M. M.	109	Suryaprasad, N.	334
E		Mishra, S. K.	411,639	Swamy, B. N.	247
	700	Mittal, R. K.	155		
Espahbodi, Hassan	733	Mukherjee, Janmenjoy		T	
Espahbodi, Pouran Esthappanu, P.D.	733 836	Mukhopadhyay, Debat Murali, R.S.	orata 400 496	Tholiya, B. L.	653, 842
Lamappanu, F.D.	030	Murall, 11.0.	430	monya, D. L.	000, 042

TITLE INDEX

MONTH	TITLE PA	GE	MONTH	TITLE PA	AGE
	I - EDITORIAL		July	Civil aviation — the need for continuous cost audit	493
			August	Activity based costing	573
anuary	Hallmarks of professionalism	3		Audit checks in company audit	576
ebruary	The Indian management ethos	79	September		655
March	Economic reforms : no half	159		accountancy for a profitable	
	measures please			public sector	
pril	Budget : bold and boisterous	239	October	compensation plans and manage	
May	Aftermath of the 1992-93 budget	327		ment choice of accounting princip	
lune	Privatisation and cost audit	407	November	Systems approach to costing	819
uly	The winds of change	487		and MIS for managers with	
August	No editorial appeared	_	December	specific application to Coal Indust Rehabilitation of sick units : ap	899
September		647	December	Indian experience	099
Ostobor	economic reforms	707		A Monte Carlo simulation app-	903
October November	Professional discipline	727 815	2	roach to the planning and control	
December	Black money No editorial	013		of Quality Costs	9
December	140 editorial	_	-		
	II - COMMUNIQUE		IV	- FINANCIAL MANAGEMENT	
January	Communique from the President	5	January	Human aspect in budgeting	18
February	Communique from the President	81	February	Changing monetary fiscal policies	
March	Communique from the President	161		Venture capital: an introduction	92
April	Communique from the President	241	May	Necessity of statement of	341
May	Communique from the President	329		changes in financial position	
June	Communique from the President	409		- funds flow	242
July	Communique from the President	489	lune	Problem solving algorithm	343 416
	Communique from the Chairman	491	June	International projects — risks and remedies	410
August	Communique from the President	567		New industrial policy and its	419
Contombor	Communique from the Chairman	569 649		impact on capital market	****
September October	Communique from the President Communique from the President	729	July	Problem : control of R & D	496
October	Communique from the Chairman	731	,	costs - prescription : BETA	
November	Communique from the President	817		Sickness in industry- a banker	498
December	Communique from the President	895		role	
	Communique from the Chairman	897	October	Responsibility accounting:	744
		1		a review and suggestions for	
III -	MANAGEMENT ACCOUNTANCY			a comprehensive system	740
Nancountercourse		4		Public issues : Role of SEBI guidelines	749
January	Should general and administrative	7	November	Debugging current DCF practices	827
	costs be treated as product costs		December	Disclosure of valuation of	911
	Can historical cost be a basis for	11		inventories (AS-2)	
Echruani	human resource accounting	93			
February	Just-in-time: the challenges for accountants	83		V - STUDENTS' SECTION	
March	Basic changes in manage-	163			
Maich	ment accounting process	103	January	Rounding of all the monetary	6
	Basic changes in the managemen	t		transactions to the nearest rupee	•
	accounting process	172		in banks	
April	Cost benefit analysis of India's	247		Devaluation and productivity	6
	only beet sugar plant		Fohruan	The Z-score	15
May	Working capital management-	331	February	Cost accounting in aid of co- operatives sector	15
	tyre companies			Concept and measurement	15
	Paradox of productivity concept	334		of productivity	13
	in textile industry	000		An edge of equity-linked savings	15
		336			
	Working capital management in	000		scheme over national savings sc	heme
	Working capital management in Grasim Industries Limited : a case study	330	March	scheme over national savings so Glimpses of payment of	heme 228

HTMON		PAGE	MONTH	TITLE PA	GE.
	Delegation of authority A case study on inventory valuation by sampling a simula-	229 232	VII -	MANAGEMENT PERSPECTIVE	
	tion approach		January	Management by exception -	
May	The costs Stagflation Accounting	397 398		its principles and practice	20
	India towards free market econom		February	Costs of quality in a competitive environment	99
	European monetary union :	401	June	Spare parts management	55
lune	benefits and drawbacks Social audit – perspectives and	480		inventory control through	411
	challenges		August	JIT philosophy Do we call management as co-	579
	Corporate reporting to share -	479	, ague	ordination or controlling *	
	holders – the British example Generation of black money	478	September	An uneasy look at cost control	670
	vis-a-vis central excise laws	470	October	Factoring: an innovative tool of	741
	Understanding synergy concept	474	_	receivable management	
	and relevance to management		VI	II- BUSINESS PERSPECTIVE	
July	accounting The resurgence of cost	559	Cohmison	Commercial actuals as	100
J	accounting	200	February April	Commercial astrology Exports as a means of earning	103 254
	Value engineering — an energy saving tool	561	April	foreign exchange and growth and development	
August	Condition based sales promotion	n 639	May	Social reporting by central public	349
	strategy – a concept	nt CA4		enterprises - a case study	
September	Do you publish a social statement Reporting the valuation of corporation of corporation and the corporation of corporation and the corporation are considered as a constant of the corporation and the corporation are considered as a constant of the corporation and the corporation are constant of the corporation and the corporation are corporation as a constant of the corporation and the corporation are corporation as a constant of the corporation are corporation as a constant of the corporation and the corporation are corporation as a constant of the corporation and the corporation are corporation as a constant of the corporation and the corporation are corporation as a constant of the corporation and the corporation are corporation as a constant of the corporation and the corporation are corporation as a constant of the corporation and the corporation are corporated as a constant of the corporation and the corporation are corporated as a constant of the corporation and the corporation are corporated as a constant of the corporation and the corporation are corporated as a constant of the corporation are corporated as a constant of the corporation and the corporation are corporated as a constant of the corporation and the corporation are corporated as a constant of the corporation and the corporation are corporated as a constant of the corporation and the corporation are corporated as a corporated as		June	Bid costing with probability	413
september	rate financial health: a quantitat			modulation	449
	analysis			Marketing and pricing policy of electricity undertakings	449
October	Which asset value is right?	797	October	Role of cost and management	753
	Marginal and absorbtion costing	799	00.000.	accountancy in industry	
	- a further probe	000	November	How to evaluate international	839
November	Application spreadsheets in management accounting	888	_	project	
~	Life cycle costing of biogas	889	December	Dietary services in hospitals	921
December	Accounting rate of return –	961		IX -LAW MOSAIC	
	solution of some serious proble	ms			
	Change in method of accounting	g 964	February	MRTP Commission's injunction	121
VI -	ACCOUNTANTS' PERSPECTIV	/E	A 'I	order on Air India set aside	000
			April	Air Asiatic Limited – Chairman	269
January	Activity based costing as a tool	for 22		and Managing Director replaced I BOCLA	Оу
	creating competitive advantage		May	Salami received for surrender of	254
February	Administered prices : a price	95	,	tenancy rights is not taxable	
	policy or an economic instrume			X - TAX MANAGEMENT	
March	Role of cost auditor in the natio			X - TAX MANAGEMENT	
April	upheaval towards liberalisation The law relating to cost accour		July .	Budget proposals for firm's	502
April	ing records and cost audit	200	odiy	taxation	556
May	The realisation and historical	356	August	National saving certificates vs.	582
	cost principles of accounting			public providend fund : which is	
	Revaluation of assets	358	Morrowska	better Amendments to section 80HHC	857
June	Determining ownership cost	453	November		63
September	of mining machinery Comprehensive capital recove	ry 659		XI - LEGAL WORLD	
	factor	665	June	Excise duty on turnkey projects	42
	MOU and the role of the	005	oune	and unlocking mechanism	-
	accountants				

MONTH		PAGE	MONTH	TITLE P	AGE
	dures - role of a professional accountant		XVI -	MARKETING MANAGEMENT	
XII -	ECONOMIC SPECTROSCOPY			Indian tea industry - an appraisal Theories of brand loyalty	180 251
ebruary	Taxation of income in India as anti-inflationary device	109	XVII -	INFORMATION MANAGEMENT	
April	Finance Bill 1992 and capital markets	267	March	Why managers should use computers	184
May	Direct foreign investment : policies, incentives and obstacle lessons for India	346 es-	XVIII	- INTERNATIONAL AFFAIRS	
June September	Impact of economic reforms on development of India Privatisation: global develop-	432 677	April	The Institute of Cost and Works Accountants of India - our Inter-	273
November	ments and major issues for Pak The new small scale industrial		T _v	national participation	
November	policy: a review		Ľ	X-0100R0 AND STAILS	
December	Financial services in India – prospects and challenges in the nineties and beyond	937	June	Influence on payout ratios of tax bracket of stockholders OTCEI – a new dimension in the capital market in India	423
XI	II - PRACTITIONERS' FORUM		XX -	CAREER AND OPPORTUNITIES	
January March May September	Energy audit Cost audit and public interest Insurance claims and capital ga Simplification of laws: one and		June	Are you planning to work abroad	? 43
November	only one – provision for deprec Non-maintenance of cost according records	iation	July	Managing dBASE programming more efficiently	50
_	ting records	,	L	XXII - SPECIAL FEATURE	
XIV	- PORTFOLIO MANAGEMENT		August	The cost of capital	58
February March	Dividend – various aspects Portfolio management for an	106 175		XXIII - SUPPLEMENT	
March	individual investor	175	February	34th National Convention	11
October December	Should we invest in mutual fund The changing pattern of mutual funds		March April	IFAC Exposure Draft Examination Result – December 1991	21 1-12
-	V - BUSINESS MANAGEMENT		July August	Cost Audit Order Cost Audit Order IAS Exposure Draft 41, 42 & 43	52 59 61
X			September	IAS Exposure Draft 44	68
April	Project cost escalations reason	ns 263	October	Cost Audit Order	75
_	and remedial measures				75 77 1-9

